

FORM 75-HF IDAHO FUELS TAX REFUND CLAIM  
TC75HF1 7-29-97  
HEATING FUEL ONLY

PLEASE PRINT OR TYPE	Name	Social Security Number
	Address	Federal Employer Identification Number
	City, State and Zip Code	

Section I. FILING PERIOD beginning \_\_\_\_\_, 19\_\_\_\_, and ending • \_\_\_\_\_, 19\_\_\_\_  
If you have already claimed a refund of this tax from the Tax Commission on another form, do not complete this form.

Section II. REFUND	Diesel
1. Nontaxable gallons (whole gallons) .....	
2. Tax rate .....	.25
3. Tax refund .....	

Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN HERE	Authorized signature	Date	Paid preparer's signature	Preparer's EIN or SSN
	Title	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

## Instructions for Idaho Form 75-HF

Your heating fuel distributor does not charge tax on dyed heating fuel (diesel fuel or furnace oil) that you use to heat your home or building. However, if the fuel distributor was required to charge the state fuels tax because the heating fuel was not dyed, you may claim a refund of the state tax you have paid.

You must keep the invoice(s) you received when you purchased heating fuel. The invoice(s) serve as proof that you have paid the fuels tax and must be kept for three (3) years.

### WHO MAY FILE

Form 75-HF may only be filed by the final user of the fuel.

- Any refund or tax due to a partnership or corporation must be claimed by the business. It may not be applied to the individual returns filed by partners or shareholders.
- Any refund or tax due an individual must be claimed by the individual.

You may file a refund claim for any fuels tax paid on purchases of heating fuel. Only one refund claim may be filed in a 30 day period.

## Specific instructions for lines not fully explained on the form

Enter your name, address, and social security number (SSN) or federal employer identification number (EIN).

If you are reporting as an individual or sole proprietor rather than an S corporation, corporation, partnership, estate, or trust, you must use your SSN. **DO NOT USE YOUR EIN.**

### FILING PERIOD

**Complete Section I.** Enter the appropriate beginning and ending date for the filing period. **SECTION I MUST BE COMPLETED.**

### Section II. REFUND

**Line 1.** Enter the number of tax-paid gallons of heating fuel purchased.

**Lines 3.** Multiply line 1 by line 2.

### Signature

You must sign the Form 75-HF. **FAILURE TO SIGN THIS FORM WILL DELAY YOUR REFUND.**